



STATE OF CALIFORNIA

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No. 84/74

July 20, 1984

TO COUNTY ASSESSORS:

### SUMMARY OF PROPOSED LEGISLATION NUMBER 9

Following are brief summaries of legislation introduced or amended in the 1983-84 regular session of the Legislature. These measures relate to the Revenue and Taxation Code or otherwise to the assessing function.

#### AB 511

Author: Assembly Member Hannigan  
Action: Amended in Senate  
Date: July 2, 1984  
Affected Code Sections: This latest version would add Section 214.12 to the Revenue and Taxation Code.

As amended, this bill would provide that, in counties having a population of fewer than 5,000 persons, a claimant's failure to publicly record a possessory interest in land owned by a governmental agency or by any private person would not invalidate the claim to a welfare exemption from taxation for prior years.

#### AB 839

Author: Assembly Member Cortese  
Action: Amended in Senate  
Date: June 25, 1984

This bill, which deals with property tax-related matters by reason of this most recent amendment, would now reimburse Alpine and Lassen Counties which filed too late to be included in an earlier allocation, for costs they incurred in implementing supplemental roll legislation. However, funds are not provided.

#### AB 2345

Author: Assembly Member Hannigan  
Action: Amended in Senate  
Date: June 27, 1984  
Affected Code Sections: The latest relevant amendments are to Sections 75.52 and 75.56 of the Revenue and Taxation Code. Urgency statute.

As amended, this bill would alter the due dates for supplemental taxes. Bills mailed within the months of July through October would become delinquent on the same dates as the regular secured roll taxes. Bills mailed within the

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months of November through June would become delinquent on specified dates, depending upon date of mailing.

AB 2692

Author: Assembly Member Cortese

Action: Amended in Senate

Date: June 26, 1984

Affected Code Section: The relevant amendment modifies Section 4837.5 of the Revenue and Taxation Code.

As amended, this bill would modify the provisions allowing installment payments of taxes on escape assessments not caused by assessee's error and due to corrections of assessor's errors.

AB 2830

Author: Assembly Member McClintock

Action: Passed the Senate

Date: June 28, 1984

Affected Code Section: Amends Section 2188.5 of the Revenue and Taxation Code.

This bill would delete the requirement that only planned developments, as defined, that are used or held for residential purposes can be separately assessed.

AB 2922

Author: Assembly Member Bradley

Action: Amended in Senate

Date: June 27, 1984

Affected Code Section: Adds and repeals Section 480.4 of the Revenue and Taxation Code.

As amended, this bill would require owners of tax-exempt real property with respect to which a lease, sublease, license, use permit or other document conveying a right to use that property is created, renewed, subleased or assigned, to inform the county assessor of this action.

AB 3132

Author: Assembly Member Molina

Action: Amended in Senate

Date: June 28, 1984

Affected Code Sections: Adds and repeals Sections 480.3 and 480.4 of the Revenue and Taxation Code.

As amended, this bill would allow transferees to file a "Preliminary Change in Ownership Report" in lieu of paying an additional recording fee of \$20. This bill would prescribe the contents of this form. This measure would remain in effect until January 1, 1991, unless otherwise extended or repealed.

ACA 69

Author: Assembly Member Farr

Action: Amended in Senate

Date: June 27, 1984

Affected Constitutional Provisions: Adds subdivision (e) to Section 2 of Article XIII A.

As amended, this measure, which would exclude from new construction certain improvements done to certified owner-occupied historic structures, now refers to the "rehabilitation" rather than "reconstruction" of such structures.

SB 1617

Author: Senator Boatwright

Action: Amended in Assembly

Date: June 21, 1984

Affected Code Sections: Amends Sections 18083, 18085, and 18099.5 of the Health and Safety Code, and amends Sections 172.1 and 5841 of the Revenue and Taxation Code.

As amended, this bill would provide that if SB 1841 is chaptered, the following two provisions of this bill would not become operative:

- (1) The original registration application submitted to HCD must contain specified information.
- (2) Section 18607 of the Health and Safety Code, relating to the mobilehome park operator's duty to keep occupancy records and duplicate mobilehome registration records and to make them available to the county assessor upon request, would be repealed.

SB 1841

Author: Senator Craven

Action: Amended in Assembly

Date: June 21, 1984

Affected Code Sections: Amends Sections 18116 and 18119 of, adds Section 18116.1 to, and repeals Section 18083 of the Health and Safety Code; and amends Sections 5801, 5812, and 5841 of, repeals and adds Section 10760 of, and repeals Section 10759.5 of, the Revenue and Taxation Code. Urgency statute.

As amended, this bill amends the law that makes mobilehomes whose license fees have become 120 days delinquent subject to local property taxation. It would instead substitute a penalty of \$50 per section for the present involuntary conversion from license fee to property tax status. It would also repeal the statute requiring the annual filing with the assessor of a mobilehome park operator's report.

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SB 2136

Author: Senator Greene  
Action: Amended in Assembly  
Date: June 21, 1984  
Affected Code Section: Adds Section 65913.5 to the Government Code.

As amended, this bill would allow any party to file an action to protest a fee, tax, assessment or other restriction placed on residential housing developments, and would specify how the filing of such a protest would affect the conditional approval of such developments.

SCA 14

Author: Senator Rosenthal  
Action: Approved by the voters  
Date: June 5, 1984  
Affected Constitutional Provision: Amends Section 2 of Article XIII A.

This measure was recently approved by the voters as Proposition 23 on the ballot for the election held on June 5, 1984. It excludes from new construction the portion of reconstruction or improvement to a structure constructed of unreinforced masonry bearing walls, necessary to comply with any local seismic safety ordinance, during the 15 years following reconstruction or improvement. Because the measure was approved by the voters, the provisions of SB 521 (Chapter 1187, Statutes of 1983) also became effective. This bill provides that such qualifying reconstruction will be assessed for the first time at its full cash value on the fifteenth lien date following the lien date for which the work was complete. This exclusion can be granted only if the assessee submits to the assessor, before April 15 following the lien date for which the work is complete, a certificate of compliance issued by the local agency that required the reconstruction.

SCA 58

Author: Senator Boatwright  
Action: Enrolled and sent to the Governor  
Date: June 22, 1984  
Affected Constitutional Provision: Amends Section 2(c) of Article XIII A.

This measure provides that the Legislature may exclude from new construction the construction or installation of various types of fire detection and suppression systems.

Copies of each of these measures are enclosed for your information.

Sincerely,



Verne Walton, Chief  
Assessment Standards Division

VW:wpc  
Enclosures  
AL-12-1387A